THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.1089 OF 2006

07-02-2006

Between:

M/s Index Port Limited

Rep. by its Manager-Sales Tax

Mr Y.Mani …Petitioner

And

The Commercial Tax Officer …Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION NO.1089 OF 2006

O R D E R (Per the Hon'ble Sri Bilal Nazki, J):

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

The petitioner has sought a direction that the respondent's action in collecting the tax of Rs.22,16,076/- for the assessment year 1996-97 was wrong in view of the fact that the tax had already been paid for the assessment year 1996-97 on 30-10-2000 and the second payment was made by the petitioner on 27-09-2001 under some misapprehension and pursuant to a notice issued by the respondent. After checking the records, he found that the amount had been paid twice and therefore, he moved an application for refund on 12-01-2005. Since it has to be decided by the respondent whether for the same assessment year, the tax has been paid twice by the petitioner, therefore, we feel it appropriate to dispose of this writ petition at this stage and direct the respondent to look into the matter and pass appropriate orders within a period of six weeks from today.

The writ petition is accordingly disposed of. No order as to costs.

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(Bilal Nazki, J)

7th February, 2006

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(G.Chandraiah, J)

Note:Issue C.C in two days

(B/o)

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